

भारत सरकार / **Government of India**
रेल मंत्रालय / **Ministry of Railways**
(रेलवे बोर्ड) / **(Railway Board)**

No. 2022/NFR/11/E-Auction
E-office no. 3393430

New Delhi
Dated: 14.06.2022

(Commercial Circular no. 14 of 2022)

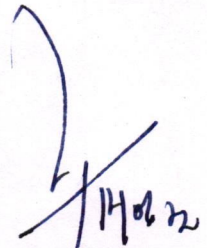
The General Managers
All Indian Railways and
Metro Railway, Kolkata

**Subject: E-auctioning of non-fare revenue assets – issuance of
'Special Conditions of Contract' – regarding**

The policy for e-auction of commercial earning and non-fare revenue contracts along with 'Standard Conditions of Contract' have been issued vide Freight Marketing Circular no. 11 of 2022 (No. 2022/TC (FM)/10/04) dated 13.06.2022.

2. In consequence of the above, 'Special Conditions of Contract,' duly approved by the competent authority for the non-fare revenue contracts, is enclosed.
3. In the case of co-branding contracts, the tax liability shall be on the contractor under RCM even in case of non-registered firms (and they shall be required to get themselves registered) in terms of section 24 of CGS Act, 2017, read with Notification no. 13/2017-Central Tax (Rate) dated 28.06.2017.
4. This issues with the approval of Finance Directorate of Ministry of Railways.

Receipt of this letter may please be acknowledged.



(Sharad Srivastava)

Executive Director (TC)/G

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